



# PROS & CONS

Press Date: October 3, 2019

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## Special Election - November 5, 2019

In this special election, Piedmont voters will be asked to consider whether to approve two special parcel taxes. Measure G would extend and increase the current parcel tax imposed by Measure A, which is scheduled to expire in 2021. Measure H would impose a new special parcel tax based on the square footage of improvements on each parcel. Each measure requires the affirmative vote of two-thirds of the voters voting on the measure in order to pass. Visit [VotersEdge.org](http://VotersEdge.org) to see everything on your ballot, your polling place, and unbiased information on all of your voting choices.

## How to Evaluate Ballot Measures

- Examine what the measure seeks to accomplish. Do you agree with those goals?
- Is the measure consistent with your ideas about government? Do you think the ballot measure proposed changes will make things better?
- Who are the real sponsors and opponents of the measure?
- Is the measure written well? Will it create conflicts in law that may require court resolution or interpretation? Is it "good government," or will it cause more problems than it will resolve?
- Does the measure create its own revenue source? Does it earmark, restrict, or obligate government revenues? If so, weigh the benefit of securing funding for this measure against the cost of reducing overall flexibility in the budget.
- Does the measure mandate a government program or service without addressing how it will be funded?
- Does the measure deal with one issue that can be easily decided by a YES or NO vote? Or, is it a complex issue that should be thoroughly examined in the legislative arena?
- Be wary of distortion tactics that rely on the image but tell nothing of substance about the measure. Beware of half-truths.

## ***Piedmont Unified School District Parcel Tax***

### **THE QUESTION**

To maintain the high quality of education in Piedmont schools, continue funding programs in math, science, technology, engineering, English, music, and arts, keep textbooks and instructional technology up to date, maintain smaller class sizes, and attract and retain qualified teachers, shall the Piedmont Unified School District renew its expiring parcel tax at an annual rate of \$2,763 per parcel for 8 years, providing 10.8 million dollars annually, with independent citizen oversight and all money staying local?

### **THE SITUATION**

Voters previously approved Measure A, a special parcel tax with a maximum rate of \$2,406 per parcel. That measure will expire on June 30, 2021. Measure G, a Piedmont Unified School District ("District") special parcel tax measure, would authorize the District to replace and extend this parcel tax with a new special parcel tax with a maximum initial rate of \$2,763 per parcel, which would be in effect from July 1, 2020, to June 30, 2028. A companion measure, Measure H, is also on the ballot, which is discussed in a separate "Pros & Cons." Measure H is a second parcel tax, the amount of which would be based on square footage of building improvements, whereas Measure A is a "flat tax" which is assessed per assessor's parcel. Both Measure G and H seek funding for the District. Voters can vote for or against one or both Measure G and Measure H.

## THE PROPOSAL

If adopted by the voters, Measure G would authorize the District to impose a special parcel tax at a maximum initial rate of \$2,763 per parcel, subject to annual increases of up to 2%, for purposes of supporting District programs for students in Piedmont schools. The funds could be used for a range of educational offerings for students.

The proposed legislation states that the purpose of Measure G is to continue the tradition of financial support for District programs for students in Piedmont schools. The measure, with a new eight (8) year term, intends to provide the District and its taxpayers both stability and predictability in base parcel tax support. The proposed parcel tax will replace the local funding approved by the voters of the District on March 5, 2013, as Measure A, which will otherwise expire as of July 1, 2021. This Measure will provide continuing local revenue that cannot be taken by the State and will fund programs in math, science, technology, engineering, English, music, and arts, keep textbooks and instructional technology up to date, maintain smaller class sizes, and attract and retain qualified teachers ("Measure G Programs").

As part of the annual budget process, the District's Board of Education ("Board") will determine the amount of the levy for the following fiscal year up to the maximum allowable rate. On an annual basis, the Board may increase the maximum allowable amount by up to 2% from the previous year. The Board will fund all of the Measure G programs and purposes unless it determines in any given year that changes in student population, fiscal constraints, or other changes in State or Federal funding make doing so infeasible or inadvisable. In any event, the Board of Education will not fund any program, purpose, or reduction, other than the Measure G Programs from the proceeds of the special taxes.

The Measure includes various accountability measures, to ensure that the funds are used in accordance with the specific purposes of the special tax. The Measure requires the creation of a separate, special account into which the proceeds of the special taxes must be deposited. An annual written report is required, which would be made to the Board of Education of the District showing: (i) the amount of funds collected and expended from the proceeds of the special taxes; and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special

## **THE PROPOSAL (cont.)**

taxes; and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special taxes; and (iii) recommendation to the Board of Education as to the levy amount for the subsequent year's tax. A Measure G Advisory Subcommittee ("Subcommittee") of the District's Budget Advisory Committee would be established, which would be comprised of homeowners in the District who are subject to the special parcel tax and are not employed by the District. The Subcommittee would work directly with the Chief Financial Officer of the District to review Measure G tax uses and report to the Board of Education at the first public hearing held each year to determine the subsequent year's levy.

Certain classes of property owners would be exempt from the special tax, including homeowners qualified to receive Supplemental Social Security Income, property used for religious purposes, certain public utility property, and state, county and City of Piedmont-owned property.

### ***Fiscal Effects:***

- Measure G will provide \$10.8 million in annual funding for Piedmont schools, which represents 25% of the District budget.
- A "YES" vote on Measure G would be a vote to approve the special parcel tax as described above, effective as of July 1, 2020.
- A "NO" vote on Measure G would be a vote against the special parcel tax. If two-thirds of voters voting on Measure G do not vote for approval, it will fail, and the previously-approved special parcel tax will continue only through June 30, 2021.

## Supporters Say:

- For more than 30 years, the Piedmont schools have depended on community support to maintain an excellent educational program for Piedmont's children. Our schools are ranked among the best in the region and the state. Exceptional teachers, small class sizes, and high-quality courses in math, science, technology, English, performing/visual arts, and world languages prepare Piedmont students for success in college and 21st century careers.
- Measure G renews the existing parcel tax set to expire. It provides \$10.8 million in annual funding for Piedmont schools, which represents 25% of the school district budget. Measure G will protect the quality of education in Piedmont schools by renewing the local funding our schools depend on to keep class sizes small and provide high quality academic programs.
- If the existing parcel tax were allowed to expire, up to 100 teacher positions would need to be eliminated, academic programs would be cut, school libraries closed, and class sizes increased by 40%.
- By law, every penny from Measure G will stay in Piedmont to benefit our schools and cannot be taken away by the state.
- Since 1985, Piedmont voters have overwhelmingly renewed this local support for our schools eight consecutive times. Over 76% of Piedmont voters supported the last renewal, providing stable, locally controlled funding that cannot be taken away by the state or used for other purposes.
- Measure H is a companion measure, which also deserves your support. Measure H provides supplemental funding to help recruit and retain quality staff.
- Measures G and H are wise investments to protect local property values.

## Support – Signers of official arguments/rebuttals

Laura Katter – President, Piedmont High School Parents' Club  
Ken Taylor – Havens Elementary School Teacher  
Sue Smegal – Former President, Piedmont Board of Education  
Robert McBain – Mayor, City of Piedmont  
Chris Kwei – Local Business Owner

## Opponents Say:

- No official opposition has been filed to Measure G.

## ***Piedmont Unified School District Parcel Tax***

### **THE QUESTION**

To provide critically needed funding to attract and retain high quality teachers and educational support staff, shall the Piedmont Unified School District levy a tax of \$0.25 per square foot of building improvements, providing 2.6 million dollars annually in dedicated funding for Piedmont schools for 8 years, with independent citizen oversight and all money staying local?

### **THE SITUATION**

The residents of the Piedmont Unified School District (“District”) have supported District parcel taxes for 35 years. These parcel taxes have been used to maintain the District’s educational programs and staff, and to safeguard against the uncertainties of State funding. The District wishes to guarantee stable and long-term sources of base revenue through an ongoing special tax through June 30, 2028, for the next eight (8) years, which would be used to attract and retain high quality teachers and educational support staff. An accompanying measure, Measure G, will provide additional funding by extending the current special parcel tax until 2028.

Measure H is a second special parcel tax, the amount of which would be based on square footage of building improvements. The tax, at the uniform rate of \$0.25 per square foot of building improvements per year, would be levied on every parcel of taxable real property. “Building Improvements” are defined, in the case of residential structures, as square footage within the perimeter of the habitable structure. In the case of commercial structures, square footage shall be calculated using the enclosed and covered space of the structure. For parcels divided by Tax Code Area lines, the payment for the portion of the parcel within the Piedmont Unified School District shall be the same as the above. Currently, tax bills do not state the square footage of Building Improvements. Individual taxpayers can call the Alameda County Assessor’s Office, which keeps a record of “Property Characteristics”, including “Building Area” which is the figure the taxing authority will use to assess the tax.



## THE PROPOSAL

If adopted by two-thirds of the voters voting on the measure, Measure H would authorize the District to impose a special parcel tax with a rate of \$0.25 per square foot of building improvements per year, to be levied against each taxable parcel of land located wholly or partially within the boundaries of the District. The Special Tax would have a term of eight (8) years, commencing on July 1, 2020, and ending on June 30, 2028, to be collected by the Alameda County Tax Collector, as applicable based on parcel location, at the same time, in the same manner, and subject to the same penalties as general property taxes collected by said tax collector. Measure H does not include an inflation growth rate.

The purpose of Measure H is to continue the tradition of support in a measure that will provide the District and its taxpayers both stability and predictability in base parcel tax support.

This Measure will provide additional local revenue that cannot be taken by the State. If approved, the District will use the revenue for the specific purpose of attracting and retaining teachers and education support staff. The monies collected shall be accounted for separately and expended only for that specified purpose.

The Board of Education will fund the programs and purposes provided for in Measure H unless it determines in any given year that changes in student population, fiscal constraints, or other changes in State or Federal funding make doing so infeasible or inadvisable. In any event, the Board of Education will not fund any program, purpose, or reduction, other than those listed above, from the proceeds of the special taxes.

As with Measure G, Measure H includes various accountability measures, to ensure that the funds are used in accordance with the specific purposes of the special tax. The Measure requires the creation of a separate, special account into which the proceeds of the special taxes must be deposited. An annual written report is required, which would be made to the Board of Education of the District showing: (i) the amount of funds collected and expended from the proceeds of the special taxes; and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special taxes; and (iii) recommendation to the Board of Education as to the levy amount for the subsequent year's tax. A Special Tax Advisory Subcommittee ("Subcommittee") of the



## **THE PROPOSAL (cont.)**

District's Budget Advisory Committee would be established, which would be comprised of homeowners in the District who are subject to the special parcel tax and are not employed by the District. The Subcommittee would work directly with the Chief Financial Officer of the District to review Measure H tax uses and report to the Board of Education at the first public hearing held each year to determine the subsequent year's levy.

Certain classes of property owners would be exempt from the special tax, including homeowners qualified to receive Supplemental Social Security Income, property used for religious purposes, certain public utility property, and state, county and City of Piedmont-owned property.

### ***Fiscal Effects:***

- Measure H will provide \$2.6 million annually in dedicated funding for Piedmont Schools.
- A "YES" vote on Measure H would be a vote to approve the special parcel tax as described above, effective as of July 1, 2020.
- A "NO" vote on Measure H would be a vote against the special parcel tax. If two-thirds of the voters voting on Measure H do not vote for approval, it will fail, and the District will not be authorized to collect this special parcel tax. Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding



## Supporters Say:

- For more than 30 years, the Piedmont schools have depended on community support to maintain an excellent educational program for Piedmont's children. Our schools are ranked among the best in the region and the state. Exceptional teachers, small class sizes, and high-quality courses in math, science, technology, English, performing/visual arts, and world languages prepare Piedmont students for success in college and 21st century careers. Even for those who don't have kids in schools, these measures are essential for preserving property values. For anyone who owns a home in Piedmont, this is one of our greatest investments. People move here for the schools.
- By law, every penny from Measure H will stay in Piedmont to benefit our schools and cannot be taken away by the state.
- Since 1985, Piedmont voters have overwhelmingly renewed local support for our schools eight consecutive times. Over 76% of Piedmont voters supported the last renewal, providing stable, locally controlled funding that cannot be taken away by the state or used for other purposes.
- Measures G and H are wise investments to protect local property values.

## Support – Signers of official arguments/rebuttals

Laura Katter – President, Piedmont High School Parents' Club  
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Robert McBain – Mayor, City of Piedmont  
Chris Kwei – Local Business Owner

## Opponents Say:

- No official opposition has been filed to Measure H.